



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
HARRISON COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1998

**EDWARD B. HATCHETT, JR.
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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable Dean Peak, County Judge/Executive

Honorable Charles Swinford, Former County Judge/Executive

Members of the Harrison County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Harrison County, Kentucky, as of June 30, 1998, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Harrison County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Harrison County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Harrison County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1998, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable Charles Swinford, Former County Judge/Executive

Honorable Dean Peak, Current County Judge/Executive

Members of the Harrison County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Harrison County, Kentucky, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the financial statements. The other information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying Findings and Questioned Costs, included herein, which discusses the following area of noncompliance:

- The County Should Have Required Depository Institutions To Pledge Additional Securities Of \$206,993 As Collateral And Entered Into A Written Agreement To Protect Deposits

In accordance with Government Auditing Standards, we have also issued our report dated April 1, 1999, on our consideration of Harrison County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -
April 1, 1999

HARRISON COUNTY OFFICIALS

Fiscal Year Ended June 30, 1998

Charles Swinford	Former County Judge/Executive
William Probus	Former County Attorney
Ralph Coppage	County Clerk
Wanda Marsh	Circuit Court Clerk
Bruce Hampton	Sheriff
Larry Turner	Jailer
Jerry Casey	Property Valuation Administrator
Scott McCauley	County Treasurer
James Drake	Former Coroner
Stanley Lemmons	Magistrate
Darryl Rainey	Magistrate
Mildred Arnold	Former Magistrate
Donald R. Moore	Former Magistrate
Paul McNabb	Fomer Magistrate
Robert Lake	Magistrate
Bill Wright	Former Magistrate
Mike Brogli	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

HARRISON COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1998

Assets

General Fund:	
Cash	\$ 11,651
Investments	1,020,958
Road and Bridge Fund:	
Cash	45,024
Investments	200,000
Jail Fund:	
Cash	15,820
Local Government Economic Assistance Fund:	
Cash	59,773
Federal/State Grants Fund:	
Cash	289,609
Flora Shropshire Estate Fund:	
Cash	36,463
Investments	202,215
A. M. Cox Educational Fund:	
Cash	34,476
Investments	300,000
George Stump Fund:	
Cash	6,823
Investments	150,000
Moore School Fund:	
Investments	20,600
Payroll Account - Cash	359
	<hr/>
Total Assets	<u><u>\$ 2,393,771</u></u>

The accompanying notes are an integral part of the financial statements.

HARRISON COUNTY
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
June 30, 1998
(Continued)

Liabilities and Fund Balances

Liabilities

Payroll Account	\$	359
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Fund Balances

Reserved:

Federal/State Grants Fund	289,609
Flora Shropshire Estate Fund	238,678
A. M. Cox Educational Fund	334,476
George Stump Fund	156,823
Moore School Fund	20,600

Unreserved:

General Fund	1,032,609
Road and Bridge Fund	245,024
Jail Fund	15,820
Local Government Economic Assistance Fund	59,773

Total Liabilities and Fund Balances	\$	<u>2,393,771</u>
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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

HARRISON COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 4,400,923	\$ 1,935,460	\$ 763,870	\$ 65,145
Transfers In	688,733			302,320
Total Cash Receipts	<u>\$ 5,089,656</u>	<u>\$ 1,935,460</u>	<u>\$ 763,870</u>	<u>\$ 367,465</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 3,893,543	\$ 1,067,095	\$ 761,894	\$ 377,785
Transfers Out	688,733	688,733		
Total Cash Disbursements	<u>\$ 4,582,276</u>	<u>\$ 1,755,828</u>	<u>\$ 761,894</u>	<u>\$ 377,785</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 507,380	\$ 179,632	\$ 1,976	\$ (10,320)
Cash Balance - July 1, 1997*	<u>1,886,032</u>	<u>852,977</u>	<u>243,048</u>	<u>26,140</u>
Cash Balance - June 30, 1998*	<u>\$ 2,393,412</u>	<u>\$ 1,032,609</u>	<u>\$ 245,024</u>	<u>\$ 15,820</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

HARRISON COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1998
 (Continued)

Local Government Economic Assistance Fund	Federal/State Grants Fund	Flora Shropshire Estate Fund	A.M. Cox Educational Fund	George Stump Fund	Moore School Fund
\$ 33,069	\$ 1,550,470 386,413	\$ 25,293	\$ 18,570	\$ 9,046	\$
\$ 33,069	\$ 1,936,883	\$ 25,293	\$ 18,570	\$ 9,046	\$ 0
\$	\$ 1,649,913	\$ 16,382	\$ 11,374	\$ 9,100	\$
\$ 0	\$ 1,649,913	\$ 16,382	\$ 11,374	\$ 9,100	\$ 0
\$ 33,069 26,704	\$ 286,970 2,639	\$ 8,911 229,767	\$ 7,196 327,280	\$ (54) 156,877	\$ 0 20,600
\$ 59,773	\$ 289,609	\$ 238,678	\$ 334,476	\$ 156,823	\$ 20,600

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Harrison County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, there are no component units which merit consideration as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Harrison County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintains deposits with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to law, the depository institution should pledge sufficient securities as collateral which, together with FDIC insurance, equals or exceeds the amount on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge of securities should be evidenced by an agreement that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. As of June 30, 1998, the uncollateralized amount on deposit was \$206,993. The pledged securities and FDIC insurance did not equal or exceed the amount on deposit. In addition, the county did not have a written agreement with the depository institutions.

HARRISON COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1998
 (Continued)

Note 3. Deposits (Continued)

The county's deposits are categorized below to give an indication of the level of risk assumed by the county as of June 30, 1998.

	<u>Bank Balance</u>
Collateralized with securities held by the county's agent in the county's name	\$ 2,223,116
Uncollateralized and uninsured	<u>206,993</u>
Total	<u>\$ 2,430,109</u>

Note 4. Related Party Transactions

Northfield Corporation is a company owned by the Harrison County Treasurer. Expenditures made from the Road and Bridge Fund to the Northfield Corporation were based on bidding procedures which resulted in the company receiving the authority to supply "Petroleum Products" to the Harrison County Road and Bridge Fund during the fiscal years ended June 30, 1998, June 30, 1997, and June 30, 1996. Based upon our prior year recommendations, the Harrison County Ethics Commission reviewed these findings and rendered a decision. The Ethics Commission found that no illegal activity occurred and therefore, no conflicts of interest existed with the Harrison County Treasurer. The Ethics Commission also stated that in order to avoid appearances of impropriety, that when bids are next advertised they be published in newspapers with the most circulation in Pendleton, Grant, and Bourbon Counties.

Note 5. Insurance

For the fiscal year ended June 30, 1998, Harrison County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

Note 6. Public Properties Corporation

In June 1995, the Harrison County Fiscal Court and the City of Cynthiana formed the Cynthiana/Harrison County Public Properties Corporation for the acquisition and financing of the Cynthiana/Harrison County Community Service Building project. Upon formation of the Public Properties Corporation individual and corporate donations were received and the City of Cynthiana received a \$350,000 CDBG grant to construct the community service building. The donations and grant were expected to be approximately \$500,000 short of the anticipated construction costs. The Public Properties Corporation executed a loan agreement with Farmers National Bank to draw up to \$499,000 in order to complete the project. The rent collected from several community service organizations is used to service the debt. The Public Properties Corporation is managed by the City of Cynthiana, however, there has been no audit performed for the corporation in the past 2 years. We feel that an audit should be performed. Should the Public Properties Corporation default on the loan at Farmers National Bank, the fiscal court could ultimately be responsible for one-half of the outstanding liabilities. As of June 30, 1998, the outstanding liability was \$489,770.

COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

HARRISON COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1998

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 1,417,203	\$ 1,935,460	\$ 518,257
Road and Bridge Fund	720,101	763,870	43,769
Jail Fund	368,816	65,145	(303,671)
Local Government Economic Assistance Fund	32,001	33,069	1,068
Federal/State Grants Fund	1,650,000	1,550,470	(99,530)
Flora Shropshire Estate Fund	20,000	25,293	5,293
A.M. Cox Educational Fund	14,000	18,570	4,570
George Stump Fund	9,100	9,046	(54)
Totals	<u>\$ 4,231,221</u>	<u>\$ 4,400,923</u>	<u>\$ 169,702</u>
Reconciliation			
Total Budgeted Operating Revenue Above			\$ 4,231,221
Add: Budgeted Prior Year Surplus			<u>843,601</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 5,074,822</u>

SCHEDULE OF OPERATING REVENUE

HARRISON COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 437,982	\$ 437,982	\$	\$
Excess Fees - 1997	4,029	4,029		
County Clerk:				
Motor Vehicle Property Tax	91,969	91,969		
Deed Transfer Tax	40,817	40,817		
Delinquent Taxes	5,673	5,673		
Excess Fees - 1997	55,166	55,166		
Bank Franchise Tax	34,802	34,802		
Occupational Employment Tax	577,009	577,009		
Net Profits Tax	94,658	94,658		
Public Housing Tax	2,955	2,955		
Totals	<u>\$ 1,345,060</u>	<u>\$ 1,345,060</u>	<u>\$ 0</u>	<u>\$ 0</u>

Federal Receipts - State Treasurer

Community Development Block Grants - HUD Disaster				
Recovery Initiative Program	\$ 54,899	\$	\$	\$
Federal Emergency Management Agency -				
Hazard Mitigation Grant Program	332,212			
Public Assistance Program - Flood Relief	1,163,359			
Totals	<u>\$ 1,550,470</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Kentucky State Treasurer

Jail:				
Allotments	\$ 36,745	\$	\$	\$ 36,745
Medical Allotments	3,073			3,073
Driving Under The Influence Fees	5,199			5,199

Local Government Economic Assistance Fund	Federal/State Grants Fund	Flora Shropshire Estate Fund	A.M. Cox Educational Fund	George Stump Fund
\$	\$	\$	\$	\$
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$	\$ 54,899	\$	\$	\$
	332,212			
	1,163,359			
\$ 0	\$ 1,550,470	\$ 0	\$ 0	\$ 0
\$	\$	\$	\$	\$

HARRISON COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1998
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u> (Continued)				
County Road Aid	\$ 570,486	\$	\$ 570,486	\$
Truck License Distribution	151,651		151,651	
Omitted Personal Property Tax	2,089	2,089		
Motor Vehicle Tax	13,471	13,471		
Franchise Tax	19,798	19,798		
Courthouse Rental - Administrative				
Office of the Courts	55,327	55,327		
Refunds:				
Legal Process Tax	103	103		
Drivers License	1,698		1,698	
Dog License	298	298		
Severance Taxes:				
Coal	31,824			
Board of Assessments	200	200		
Totals	\$ 891,962	\$ 91,286	\$ 723,835	\$ 45,017
<u>Miscellaneous Revenue</u>				
Interest	\$ 92,121	\$ 41,404	\$ 10,440	\$
Circuit Court Clerk:				
Jail Cost	8,177			8,177
Juvenile Fees	1,577			1,577
Work Release	8,294			8,294
Other Juvenile Fees	2,080			2,080
Business License Fees:				
Clerk	2,056	2,056		
Other	4,487	4,487		
Surplus Machinery/Equipment Sales	29,595		29,595	
Dog License	1,059	1,059		
Municipal Rent	1,784	1,784		
County Clerk Contributions	3,600	3,600		

HARRISON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

Local Government Economic Assistance Fund	Federal/State Grants Fund	Flora Shropshire Estate Fund	A.M. Cox Educational Fund	George Stump Fund
\$	\$	\$	\$	\$
31,824				
<u>\$ 31,824</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,245	\$	\$ 11,416	\$ 18,570	\$ 9,046

HARRISON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u> (Continued)				
Farm Income	\$ 24,088	\$ 24,088	\$	\$
Insurance Proceeds	409,047	409,047		
Miscellaneous Items	25,466	11,589		
Totals	<u>\$ 613,431</u>	<u>\$ 499,114</u>	<u>\$ 40,035</u>	<u>\$ 20,128</u>
Total Operating Revenue	<u>\$ 4,400,923</u>	<u>\$ 1,935,460</u>	<u>\$ 763,870</u>	<u>\$ 65,145</u>

HARRISON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

Local Government Economic Assistance Fund	Federal/State Grants Fund	Flora Shropshire Estate Fund	A.M. Cox Educational Fund	George Stump Fund
\$	\$	\$	\$	\$
		13,877		
\$ 1,245	\$ 0	\$ 25,293	\$ 18,570	\$ 9,046
<u>\$ 33,069</u>	<u>\$ 1,550,470</u>	<u>\$ 25,293</u>	<u>\$ 18,570</u>	<u>\$ 9,046</u>

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

HARRISON COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1998

	<u>Final</u> <u>Budget</u>	<u>Budgeted</u> <u>Expenditures</u>	<u>Under</u> <u>(Over)</u> <u>Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 48,900	\$ 48,900	\$
Deputy County Judge/Executive	21,708	21,708	
Office Staff	10,400	7,800	2,600
Office Materials and Supplies	2,700	2,632	68
New Office Equipment	6,041	6,041	
Association Dues	1,350	825	525
Travel	1,200	1,095	105
Office of County Attorney:			
Salaries-			
County Attorney	18,993	18,993	
Assistant County Attorney	15,390	15,390	
Secretaries	1,905	1,905	
Office Rent	900	900	
Office Materials and Supplies	2,900	2,661	239
Office of County Clerk:			
Expense Allowance	3,600	3,600	
Fees	1,950	1,950	
Annex Rent	12,350	12,350	
Office Materials and Supplies	41,840	41,840	
Printing and Binding	350		350
New Office Equipment	1,000	935	65
Office of Sheriff:			
Deputies Salaries	28,100	28,100	
Fee	1,800	1,800	
Dispatch	3,000	3,000	
Office Rent	4,550	4,550	
Materials and Supplies	10,500	10,451	49
New Equipment	1,000		1,000

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of County Coroner:			
Salaries-			
County Coroner	\$ 5,706	\$ 5,706	\$
Deputy Coroner	4,080	4,080	
Expense Allowance	1,965	1,965	
Fiscal Court:			
Magistrates Salaries	45,139	45,139	
Office of Property Valuation Administrator:			
Statutory Contribution	19,584	19,326	258
Office of Board of Assessment Appeals:			
Board and Committee Member Fees	750	400	350
Office of County Treasurer:			
County Treasurer Salary	10,200	10,200	
Office Materials and Supplies	2,000	888	1,112
Office of Tax Administration:			
County Occupation License			
Administrator	1		1
Office Materials and Supplies	3,000	2,842	158
New Office Equipment	1,000		1,000
County Law Library:			
Law Librarian Salary	600	600	
Law Books	500	114	386
Elections:			
Per Diem-			
Election Commissioners	1,200	1,200	
Election Officers	7,300	5,850	1,450

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Elections: (Continued)			
Voting Machine Service	\$ 4,000	\$	\$ 4,000
Rent	120	45	75
Materials and Supplies	8,000	4,599	3,401
Printing and Advertising	5,000		5,000
Planning and Zoning:			
Program Support	20,250	20,250	
Addressing	25,000	25,000	
Economic Development:			
Program Support	30,000		30,000
Chamber of Commerce	6,625	6,625	
Agricultural Economic Development	1,000		1,000
Courthouse:			
Salaries-			
Janitor	11,752	11,752	
Janitor-Assistant	7,345	3,444	3,901
Telephone	10,080	10,080	
Utilities	16,920	13,307	3,613
Renewals and Repairs	300,000	48,381	251,619
Materials and Supplies	15,000	7,321	7,679
Other County Properties:			
Buyout Reserve	56,000		56,000
County Properties	440,500	69,574	370,926
County Fire Department:			
Contributions	22,000	22,000	
Renewals	3,000		3,000

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Protection to Persons and Property</u>			
Disaster and Emergency Services:			
Coordinator Salary	\$ 12,000	\$ 6,000	\$ 6,000
Materials and Supplies	4,240	388	3,852
Ambulance Service:			
Contribution	54,453	54,453	
Forestry Fire Protection:			
Kentucky State Treasurer	766	766	
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries-			
Officer	14,611	14,611	
Assistant	12,813	12,369	444
Dog Tag Fees	1,100	569	531
Solid Waste Collection:			
Proposals	4,570	3,000	1,570
Contracted Services	57,430	57,430	
Recycling Project:			
Recycling Program	20,600	20,600	
<u>Social Services</u>			
Adult Activity Center:			
Program Support	11,500	11,500	
Service to Indigents:			
Welfare Assistant Salary	3,925	3,925	
Program Support	3,000	3,000	
Home Aid Service	750	671	79

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Social Services (Continued)</u>			
Senior Citizens Program:			
Contribution	\$ 15,000	\$ 15,000	\$
Local Public Advocacy:			
Contribution	4,500	4,500	
Services to Children and Youth:			
Title IV-D Program	3,811	3,811	
Meteer School-Paris	750	750	
Cemeteries and Memorials:			
Pauper Burials	1,000	250	750
Community Action-Program Support	150		150
County Farm:			
Materials and Supplies	13,739	13,597	142
Corn Allotment	100		100
Renewals and Repairs	2,961	2,961	
Other Social Service Programs:			
YWCA Spouse Abuse Program	500	500	
Hollon House	1,300	1,300	
Ombudsman Program Support	2,000	2,000	
<u>Recreation and Culture</u>			
County Museum:			
Cynthiana/Harrison County Museum	1,000	1,000	
Other Recreation Programs:			
Contributions	35,000	35,000	
<u>Airports</u>			
Airport Operations and Maintenance:			
Contributions	2,500	2,500	

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Bus Service</u>			
Transportation of School Children	\$ 14,718	\$ 14,718	\$
<u>Other Transportation Facilities and Services</u>			
Transportation Facilities and Services:			
Contribution - CATS	1,000	1,000	
<u>Capital Projects</u>			
Capital Projects:			
Community Service Center	10,000		10,000
Special Projects- Restricted	110,000		110,000
Motor Vehicle/Equipment	23,000	5,455	17,545
<u>Administration</u>			
General Services:			
Audit Service-State	11,408	11,408	
Legal Fees	5,000	4,432	568
Insurance-Liability	63,303	63,303	
Memberships:			
ADD	1,368	1,368	
KACO	900	900	
KMCA	600	600	
NACO	350	350	
Ky. Coal Coalition	250	250	
Miscellaneous	3,150	984	2,166
Contingent Appropriations:			
Reserve for Transfers	23,174		23,174

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Fringe Benefits:			
County Contributions-			
Social Security	\$ 41,300	\$ 41,163	\$ 137
Retirement	46,000	45,981	19
Health Insurance	15,018	15,018	
Worker's Compensation	9,600	9,600	
Total General Fund	<u>\$ 1,994,252</u>	<u>\$ 1,067,095</u>	<u>\$ 927,157</u>
<u>ROAD AND BRIDGE FUND</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Supervisor Salary	\$ 1	\$	\$ 1
Road Maintenance:			
Salaries-			
Road Labor	185,000	174,706	10,294
Petroleum Products	39,100	30,634	8,466
Road Aid Program-Materials	405,000	289,937	115,063
Machinery and Equipment-			
Maintenance	75,000	62,708	12,292
Highway Equipment	40,000	37,696	2,304
Road Supplies	24,000	22,752	1,248
<u>Capital Projects</u>			
Bridges:			
Contracted Construction	80,000	62,200	17,800

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Social Security	\$ 16,000	\$ 12,705	\$ 3,295
Retirement	17,500	14,938	2,562
Health Insurance	42,500	41,891	609
Worker's Compensation	18,000	11,727	6,273
Unemployment Insurance	3,000		3,000
Total Road and Bridge Fund	<u>\$ 945,101</u>	<u>\$ 761,894</u>	<u>\$ 183,207</u>

JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 24,320	\$ 24,320	\$
Jail Personnel	25,329	25,329	
Operations-			
Home Incarceration	1,698	1,698	
Office Supplies	1,000	651	349
Routine Medical	20,000	18,371	1,629
Staff Training	352	155	197
Staff Travel	7,148	7,148	
Work Release Expenses	1,000	166	834
Communication Equipment	427	42	385
Telephone	1,600	1,354	246
Vehicles	20,419	19,770	649
Contracts with Other Counties	238,543	238,543	
Juvenile Detention-			
Contracts	26,340	26,340	
Maintenance-			
Equipment Repairs	1,573	1,573	

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Social Security	\$ 4,000	\$ 3,672	\$ 328
Retirement	4,000	2,851	1,149
Health Insurance	2,400	2,202	198
Worker's Compensation	3,600	3,600	
Unemployment Insurance	71		71
Total Jail Fund	<u>\$ 383,820</u>	<u>\$ 377,785</u>	<u>\$ 6,035</u>
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>Roads</u>			
Road Maintenance:			
Materials and Supplies	\$ 8,549	\$	\$ 8,549
<u>Capital Projects</u>			
Contracted Construction - Bridges	<u>50,000</u>	<u></u>	<u>50,000</u>
Total Local Government Economic Assistance Fund	<u>\$ 58,549</u>	<u>\$ 0</u>	<u>\$ 58,549</u>
<u>FEDERAL/STATE GRANTS FUND</u>			
<u>Capital Projects</u>			
F.E.M.A. -			
Hazard Mitigation Grant Program	\$ 333,049	\$ 332,962	\$ 88
F.E.M.A. - Public Assistance Program	<u>1,316,951</u>	<u>1,316,951</u>	
Total Federal/State Grants Fund	<u>\$ 1,650,000</u>	<u>\$ 1,649,913</u>	<u>\$ 88</u>

HARRISON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>FLORA SHROPSHIRE ESTATE FUND</u>			
<u>General Health and Sanitation</u>			
Dog Control:			
Supervisor Salary	\$ 1	\$	\$ 1
Animal Food and Supplies	3,500	2,361	1,139
Medical Services	11,000	10,564	436
Renewals and Repairs	2,000	1,586	414
Utilities	3,000	1,871	1,129
Miscellaneous	497		497
<u>Administration</u>			
Fringe Benefits:			
County Contributions-			
Social Security	1		1
Retirement	1		1
Total Flora Shropshire Estate Fund	<u>\$ 20,000</u>	<u>\$ 16,382</u>	<u>\$ 3,618</u>
<u>A. M. COX EDUCATIONAL FUND</u>			
Scholarships	<u>\$ 14,000</u>	<u>\$ 11,374</u>	<u>\$ 2,626</u>
<u>GEORGE STUMP FUND</u>			
School Endowment	<u>\$ 9,100</u>	<u>\$ 9,100</u>	<u>\$ 0</u>
TOTAL BUDGET - ALL FUNDS	<u><u>\$ 5,074,822</u></u>	<u><u>\$ 3,893,543</u></u>	<u><u>\$ 1,181,280</u></u>

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Dean Peak, County Judge/Executive
Honorable Charles Swinford, Former County Judge/Executive
Members of the Harrison County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Harrison County, Kentucky, as of and for the year ended June 30, 1998, and have issued our report thereon dated April 1, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Harrison County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Harrison County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
April 1, 1999

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Dean Peak, County Judge/Executive
Honorable Charles Swinford, Former County Judge/Executive
Members of the Harrison County's Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Harrison County, Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. Harrison County's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Harrison County's management. Our responsibility is to express an opinion on Harrison County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Harrison County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Harrison County's compliance with those requirements.

In our opinion, Harrison County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

Honorable Dean Peak, County Judge/Executive
Honorable Charles Swinford, Former County Judge/Executive
Members of the Harrison County's Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance

The management of Harrison County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Harrison County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed –
April 1, 1999

FINDINGS AND QUESTIONED COSTS

HARRISON COUNTY
FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Harrison County.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report.
3. No instances of noncompliance material to the financial statements of Harrison County were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal awards programs are reported in the Independent Auditor's Report.
5. The auditor's report on compliance for the audit of the major federal award programs for Harrison County expresses an unqualified opinion.
6. There are no audit findings relative to the major federal awards programs for Harrison County reported in Part C of this Schedule.
7. The programs tested as major programs included: The Hazard Mitigation Grant Program CFDA# 83.544 and The Public Assistance Program CFDA# 83.544.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Harrison County was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

None

NONCOMPLIANCES

The County Should Have Required Depository Institutions To Pledge Additional Securities Of \$206,993 As Collateral And Entered Into A Written Agreement To Protect Deposits

The county's deposits were not adequately secured by \$206,993 as of June 30, 1998. Under provisions of KRS 66.480(1)(d) and KRS 41.240(4), banks are required to provide pledges of securities for interest-bearing and noninterest-bearing deposits if either exceeds the \$100,000 amount of insurance coverage provided by the Federal Deposit Insurance Corporation. The county should require the depository institution to pledge sufficient securities as collateral to insure deposits at all times. We also recommend the county enter into a written agreement with the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. According to federal law, 12 U.S.C.A. § 1823(e), this agreement should be (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Management's Response:

Fifth-Third requests additional time to review this finding. Followings to be delivered at a later date. (30 days) Agreement has been forwarded to respective financial institutions for review and execution as soon as possible.

HARRISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Fiscal Year Ended June 30, 1998

B. FINDINGS – FINANCIAL STATEMENTS AUDIT (Continued)

PRIOR YEAR FINDINGS

County Should Refrain From Participating In Related Party Transactions

Northfield Corporation is a company owned by the Harrison County Treasurer. Expenditures made from the Road and Bridge Fund were based on bidding procedures which resulted in Northfield Corporation receiving the authority to supply "Petroleum Products" to the Harrison County Road and Bridge Fund during fiscal years ended June 30, 1997 and June 30, 1996. Based upon our prior year recommendations, the Harrison County Ethics Commission reviewed these findings and rendered a decision. The Ethics Commission found that no illegal activity occurred and therefore, no conflicts of interest existed with the Harrison County Treasurer. The Ethics Commission also stated that in order to avoid appearances of impropriety, that when bids are next advertised, they be published in newspapers with the most circulation in Pendleton, Grant, and Bourbon Counties.

Management's Response:

Issue has been resolved. Court took action prior to June 30, 1997.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

HARRISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1998

	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
<u>U.S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs:		
Hazard Mitigation		
Grant Program	1163-021	\$ 331,712
(CFDA #83.544)		
Public Assistance		
Program - Flood Relief	1163-DR-KY	1,316,951
(CFDA #83.544)		
		<hr/>
Total Cash Expenditures of Federal Awards		<u><u>\$ 1,648,662</u></u>

See note to the schedule of expenditures of federal awards.

HARRISON COUNTY
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1998

Note 1 - Basis of Presentation

This schedule is presented on a cash basis.

CERTIFICATION OF COMPLIANCE –
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

HARRISON COUNTY FISCAL COURT

June 30, 1998

Appendix A

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
HARRISON COUNTY FISCAL COURT

The Harrison County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.

Charles Swinford 5-18-99
Name
Former County Judge/Executive

Donna Lewis
Name
County Treasurer